

38 B'EMDEN (Appellant)

v.

PEDDER (Respondent)

C.4/D24

COMMONWEALTH SUBSERVIENT TO THE

PURPOSES OF THE STATES

INCOME TAX

Holmes v Queen at Warh.



HOBART FROM THE BAY.

EXERCISE BOOK
CH & SONS
ART.

C.4/D.24

C.4/8.24

D'Emden (Appellant)

^v
Redder (Respondent)

The Chief Justice ^{of Tasmania} contends that if the appellant is to be regarded as an agent and instrumentality of the Commonwealth, when he signs a receipt for the monthly payment of his salary upon a voucher prepared in a form prescribed for that purpose by the Federal Audit Act, then the absurd position arises that the Commonwealth by one of its instrumentalities is giving a receipt to itself for payment of money which it owes to another. This argument is founded upon an entire misconception of the character and purport of the act performed by the Appellant when he signs the receipt in accordance with and in obedience to a law of

the Commonwealth. The purpose of the Federal Audit Act is to provide for a proper record and audit of the expenditure of all the moneys ~~voted~~ voted by the Parliament of the Commonwealth for the maintenance of all the departments of the Federal Government. Under the power conferred ~~upon the~~ by it upon the Governor General in Council to make regulations ~~for~~ for carrying out the purpose of the Act, the Governor General in Council may prescribe the method by which the payment of the salaries of the officers of the Federal Government shall be recorded, and provision made for the ~~proper~~ ^{subsequent} audit of the expenditure of the moneys voted by the Parliament of the Commonwealth to provide those salaries. The Governor General in Council may also require each officer of any department of the Federal Government to

assist in ~~any~~ making up the record
of the payment of his salary, by
signing any document ~~adjunctory~~
adjunctory to that purpose; and
when an officer of the Commonwealth
signs any such document he is
clearly performing an act for the
Commonwealth in the course of
his duty as such officer. The
Chief Justice admits that when
~~the~~ a certifying officer signs the
certificate of correctness attached to
a voucher for another officer's
salary, he is performing an act
for the Commonwealth ~~and~~ in
his character as an officer and
instrumentality of the Common-
wealth. The voucher containing
the certificate and the other officer's
receipt is transmitted to a paying
officer who is also an agent and
~~sub~~ instrumentality of the Com-
monwealth, and according to the
Chief Justice's contention, the

X. By one of its instrumentalities

8. ~~What~~ The ~~the~~ position which the Chief Justice of Tasmania describes as an absurd one arises in every case in which ~~the Commonwealth~~ ~~a law of the Commonwealth~~ ~~the~~ requires any officer of the Federal Government ^{acting} in obedience to a law of the Commonwealth ~~to make up~~ ^{furnishes} ~~any statement or report in writing to the permanent head of his department or to the Governor-General in Council.~~ ^{any statement or report in writing of any} The officer who ~~furnishes the~~ ^{furnishes the} statement or report in ^{any such case.} ~~accordance with the law~~ ^{requesting him to do it}, is clearly acting as ~~instrument~~ an officer and instrument of the Commonwealth, and the statement or report is manifestly furnished to the ~~Commonwealth~~ ^{Federal Government} for the purposes of the Commonwealth. It is therefore, according to the argument of the Chief Justice of Tasmania, ~~is required to the~~

must be taken to the department
which furnishes

the absurd position, as he calls it, arises that the Commonwealth is then certifying to itself the correctness of the voucher. ~~It cannot be~~ The certificate and the receipt are both portions of the complete form of voucher prescribed for such cases by the Federal Audit Act and the regulations made under it, and if a State can tax the receipt, it can also tax the certificate.

✱ The Federal Audit Act could have prescribed a totally different method of recording the payment of the salaries of officers of the Federal Government, and could have made an entirely different provision for the subsequent audit of the expenditure of the money voted for salaries. It could have provided that each officer of every department of the Federal Government should have a number and that a coupon with the number of the

furnished by the Commonwealth,
by one of its instrumentalities, to itself..
The fact that in this case the document
is a receipt for money paid by to the
Commonwealth to one of its officers
for his services, does not alter the
character of the document as one
which a law of the Commonwealth
requires ~~to be furnished to the Com-~~
~~monwealth~~ the officer as such and therefore
~~as an instrument of the Com~~ to supply
to the ~~Federal Government or in other~~
~~words to the Commonwealth for~~
its own purposes.

officer marked on it should be issued to him every month, and that the officer should ~~not~~ deliver the coupon to a paying officer ~~when~~ before he received ~~the~~ cheque for his salary, and that the coupon should be subsequently transmitted by the paying officer to the Audit ~~and~~ Department of the Commonwealth. If such a method had been prescribed by the Federal Audit Act for the record and audit of the payment of the salaries of the ~~officers~~ officers of the Federal Government could it have been contended that ~~an officer~~ when an officer presented a coupon delivered a coupon to a paying officer he was not then ~~noting as an officer of the~~ ~~Commonwealth~~ performing an act included in the regular conduct of the department to which he was attached, and therefore a State could impose a tax upon him for doing it?

~~The case now before the court~~

In this case the appellant is an officer of the Commonwealth and he claims exemption from taxation by a State in respect of an act performed by him in the course of his duty as such officer. But ~~it is~~ the ground upon which he claims exemption from taxation by State is that ~~in~~ when ^{he} gives ~~the~~ a receipt for a monthly payment of his salary in the form prescribed by the Federal Audit Act he is obeying a law of the Commonwealth, and he cannot be taxed by a State for doing so.

The essential question therefore which the court has to decide is whether any person can be tax or penalised in any form by a State for ~~obedience~~ an act performed in obedience to a law of the Commonwealth. It was admitted by the Solicitor General in his

argument in the State Court that
a State could not impose by a
stamp tax upon the documents
prescribed ~~by the~~ ^{authorized} ~~by the~~
~~Federal Customs Act~~ by importers
~~and exporters~~ the regulations made
under the Federal Customs Act
for use and signature by importers
and exporters of merchandise
and by masters of vessels coming
into the ports of the Commonwealth.
The use ~~and signature~~ of those
documents is prescribed by a
law of the Commonwealth, and
every person who uses ~~one~~ of them
in accordance with ~~that law~~ is
~~obeying~~ the requirements of that
law is obeying a law of the Com-
monwealth. So also every
person who supplies goods to the
Commonwealth and ~~for~~ sends
in his claim for payment of them
~~and signs~~ and signs a receipt on
a voucher prepared in a form

Prescribed by a law of the Commonwealth is obeying a law of the Commonwealth. We know that ~~the~~ printed forms of vouchers are supplied by the Commonwealth to persons who have claims against the Commonwealth and they are ~~printed and supplied by the Commonwealth~~ ~~for the purpose~~ are used by the Commonwealth ~~after the~~ for its own purposes in accordance with a law of the Commonwealth, after the claimants who signed them have ~~received payment~~ parted with possession of them. ~~Is the~~

The receipts attached to those vouchers and signed by the claimants are necessary and integral portions of those vouchers for the purposes of the Commonwealth; and can it be contended that the Executive Government of the

Commonwealth can be com-
pelled at the dictation of a State
to permit those vouchers to have
~~affi~~ a stamp affixed to them
and thereby to bear upon the face
of them a record of the State's
jurisdiction and control over
the use of them?

The exemption of all persons
from taxation ~~or control of any~~
by a State for any act done
in obedience to a law of the
Commonwealth is a necessary
consequence of the ^{conferred by the} immunity of
~~constitution upon~~ the laws of the Commonwealth
from ~~any~~ control or interference
of any kind by a State. This
language ^{used by} ~~for which~~ Chief Justice
Marshall, ~~declared the immu-~~
~~nity of the laws of the United States~~
~~from any control~~ in his judgment
in the case of *McCulloch v. Maryland*,
in reference to the immunity of the
Laws of the United States from any

Control or interference by a State, is equally applicable to describe the immunity of the laws of the Commonwealth from any such control or interference. "The States said he "have no power, by Taxation or otherwise, to retard, impede, burden or control, the operations of the constitutional laws enacted by Congress to carry into execution the powers vested in the general Government." The ~~judgment~~ Chief Justice of Louisiana appears to think that later ~~cases~~ decisions of the Supreme Court of the United States have modified the doctrine enunciated in the decision of that Court in *McCulloch v. Maryland* so as to confine its application to cases in which taxation by a State would directly or appreciably impair the efficiency of an instrument or agent of the Federal Government. But the cases in which

the impairment of the efficiency of
the agent or instrument of the
Federal Government has been
~~propounded~~ declared to be the test of
~~the invalidity of~~ the immunity
of the agent or instrument from
taxation by a State ~~have not been~~
~~cases~~ were not cases in which
a State attempted to impose a tax
upon any person for the performance
of an act done in direct obedience
to a law of Congress. They were
cases in which ^{railway companies} ~~persons~~ claimed
~~exemption from taxation~~ to have
their property exempt from taxation
by a State because it was used by
them in performing services for
the Federal Government. But
there had not been any attempt by
a State ^{in those cases} to tax ^{the railway} ~~these~~ companies for
~~for to in respect of the of in respect~~
~~of their performance of public service~~ ^{any service for the Federal Government}
The ~~ex~~ property used by them for
that purpose was not the property of

the Federal Government. It was
the ~~the~~ private property of the companies
and was liable to taxation by a
State in common with all other
property within the jurisdiction
of the State. The doctrine of the
case of McCulloch v Maryland is
that a State cannot in any
manner control or burden the
operation of ~~the~~ ^{any} laws enacted by
Congress ~~in the execution of the~~
~~power~~ for the execution of any
power vested by the Constitution
in the Federal Government.
That doctrine has not been
modified in any manner or
degree by any subsequent
case. It is impossible to ~~see~~
imagine any modification or
restriction of it ~~which~~ which
would not derogate from the
Supremacy ~~of~~ conferred by the
Constitution upon the laws of Congress
over the laws of a State. The

Laws enacted by the Parliament
of Commonwealth are declared
by the Constitution to be binding on
~~in every State~~ on the Courts, judges
and people of every State, ~~not~~
notwithstanding anything in
the Law of a State. ^{This declaration of}
the Constitution clearly ~~is~~ ^{is} exempt ^{the operation}
~~of the laws of the Commonwealth from control~~
~~or interference by a law of a State. But if a~~
~~State can~~ ^{State} impose a
tax upon any person for obeying a
law of the Commonwealth, then
a State can control and burden
the operation of a law of the Com-
monwealth, and can make the
operation of ^{it} ~~the law of the common-~~
~~wealth~~ subservient to the purpose
of raising revenue for the State.
This result would ^{be a} completely
reverse ^{the} the position of the States and
the Commonwealth under the Con-
stitution and would enable the States at
all times to make the laws of the

Commonwealth subservient to the
purposes of the States.

It is an immediate and reasonable
presumption that any act done
by an officer attached to a depart-
ment of the Government of the
Commonwealth, in connection
with the conduct and maintenance
of that department, and in accordance
with ~~the~~ any law of the Common-
wealth. Obedience to a law of the
Commonwealth, is performed by
him for the ~~for~~ Commonwealth
and therefore as the servant and
instrument of the Commonwealth.
But an attempt has been made
in this case to establish the proposition
that when an officer attached to a
department of the Government of the
Commonwealth signs a receipt for
a monthly payment of his salary,
~~upon a warrant~~ in accordance with

the requirement of a law of the Commonwealth, and upon a voucher prepared in a form prescribed by the same law, he is doing act solely for himself and for his own purposes, and ceases for the time to act as the servant and instrument of the Commonwealth. ~~It is not asserted that~~ It cannot be disputed that if a law of the Commonwealth requires the officer to sign a receipt for ~~his salary~~ every monthly payment of his salary upon a voucher prepared in a prescribed form, his contract of service with the Commonwealth includes obedience to that law as one of the conditions of his ~~claim to his salary~~ legal right to receive his salary. The signing of the receipt is therefore a part of his duty as an officer of the Commonwealth, ~~because~~ and a refusal to sign it would disentitle him to claim his salary.

Because ~~it was~~ such refusal
would be a breach of his duty, or
in other words a breach of his
contract of service. But ^{if} it would
be a breach of his contract of service,
and therefore a breach of duty, to refuse
to sign the receipt, by virtue of what
valid distinction can the signing of
the receipt be separated from all
the other acts included in his contract
of service, so as to support the pro-
position that in the act of signing
the receipt he ceases to ~~act as~~ act in
the performance of his duty as an
officer of the Commonwealth, because
he ceases to act as an agent and
instrument of the Commonwealth?

Income Tax

The salaries of the Chief Justice and the senior puisne judge of the State of Tasmania are fixed by the Act of the Imperial Parliament 13 & 14 Vict. Cap 59 intituled "An Act for the better government of Her Majesty's Australian Colonies"; and section 17 of that Act ~~and which~~ ~~and~~ authorises the Governors and Legislative Councils of the respective colonies to ~~subject the~~ ~~Act~~ ~~to~~ ~~alter~~ ~~all~~ ~~or~~ ~~any~~ of the sums mentioned in the General Schedules to the Act but subject to a proviso that it shall not be lawful for the Governor and Legislative Council of any of the said colonies ~~by any Act~~ ~~any Act~~ ~~such Act as is there~~ in the exercise of the power thereby conferred upon them to make

any diminution in the salary of
any judge to take effect during the
continuance in office of any person
being a judge at the time such
~~diminution~~ diminution is
authorised. ~~It is also~~ It is also
provided by section 2 of the Act
of the Imperial Parliament 28 & 29
Vict cap 63 that any colonial law
which is or shall be in any respect
repugnant to the provisions of any
Act of Parliament extending to the
colony to which such law may
relate shall be read subject to such
act and shall to the extent of such
repugnancy be and remain absolutely
void and inoperative.

~~The enforcement of the provision~~
~~of the Act upon the income~~
The levy and collection ^{in respect of} ~~upon~~ a salary
of an income tax ~~upon a salary~~
of a judge is a ~~diminution~~
diminution of the ~~salary~~ amount
of the salary to the extent of the
amount of the tax. ~~Any~~

See next page

• X In Wollaston's case decided by the
Supreme Court of Victoria in
190. Mr Justice A Beckett distinctly
declared that the result of the income
tax levied by the State of Victoria on
a federal officer was to reduce the salary
voted to him by the Federal Parliament.
His words were "The Federal Act said it
should be so much a year, and
the Victorian Act said it should be
so much less by the income tax charged upon it."

~~contribution to the contrary~~
~~A compulsory payment of the tax~~
The tax is levied and demanded
in respect of the salary received by
the judge and the payment of the
tax is a repayment to the State of
a portion of the salary received by
him.

The payment of an income tax
levied and demanded in respect
of the salary of a judge is a repayment
to the State of a portion of the salary
received ~~from it~~ by the judge.
and ~~it~~ ^{the enforcement of the payment of it} is therefore a diminution
of the salary to the extent of the
amount of the tax. ~~It~~ If the
Income Tax Act authorised the
Treasurer to deduct the amount
of the tax from any one or more
of the monthly payments of the
salary ~~it would clearly~~ the
deduction of the tax would be
clearly a ~~diminution~~ diminution
of the amount of the salary paid

to the judge; and the enforcement
of a repayment of a portion of the ^{exactly}
salary to the State produces the
same result to the State and
to the recipient of the salary as
would be produced by a deduction
of the tax from the salary before
~~payment of it - the receipt of it~~
payment of it to the recipient. ~~X~~
The ~~Legislature~~ Parliament of Germany
is not prohibited from levying
a progressive income tax, and
it is conceivable that it might
levy ~~a~~ ² progressive tax on
incomes which would reach
the rate of 2% in the £ on incomes
exceeding £1000 per year. In that
case the ~~income~~ tax payable by a
judge in respect of a salary of £1200
per year would be £120. It
~~could not be contended that such~~
~~a tax was not a diminution~~
~~of the salary of the judge~~ ^{the collection of} such a
tax would be clearly a violation
(in respect of the salary of a judge

to the judge; and the enforcement
of a repayment of a portion of the ^{exactly}
salary to the State produces the
same result to the State and
to the recipient of the salary as
would be produced by a deduction
of the tax from the salary before
~~payment of it - the receipt of it~~
payment of it to the recipient. ^X
The ~~Legislature~~ Parliament of Tasmania
is not prohibited from levying
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~~could not be contended that such~~
~~a tax was not a diminution~~
~~of the salary of the judge~~ ^{the collection of} such a
tax would be clearly a violation
in respect of the salary of a judge.

§ As a question of political economy
it has never been disputed that
a tax imposed upon ~~any~~ a
sum of money payable annually
by the State to an individual
is a reduction of such annual
sum. When Sir Robert Peel
introduced the income tax in
England in 1842 and ~~included~~
~~the holders of government stock~~
~~in the sum~~ made it
applicable to the dividends
payable upon government
stock he ~~was charged with~~
~~a harsh faith towards~~
admitted that the collection
of the tax upon those dividends
would be a reduction of their
amount and he justified
his proposal by a reference to the
~~relief~~ relief from other forms
of taxation which he argued
was an equivalent ~~to it~~
compensation for the reduction of the

of the purport and intent of the ~~provision~~ of the legislation of the Imperial Parliament which protects the salary of a judge from diminution by the local parliament. But the ~~the~~ illegal character of the local legislation does not depend upon the amount of the tax which it levies. If it is beyond the authority of the local parliament to levy a tax which ^{would} amount to one fourth of the salary, it is equally beyond its authority to levy a tax which would amount to only one tenth or one twentieth of the salary. &

A tax upon incomes is a tax upon the acquisition of ~~the~~ property and as such is essentially different in its operation and result from taxes on the possession and enjoyment or expenditure of property. ~~Are~~
~~annual tax upon the pro~~ A tax upon the expenditure of property

of the such dividends. In referring
to the same matter some years
afterwards in a discussion of the
operation of the income tax

Professor Rogers said that the
Government had ~~stipulated~~
~~to pay a fixed~~ borrowed under
an agreement with the lender
~~that it could pay the amount~~
~~amount deferred to him~~
~~from claiming his principal~~
~~that deferred~~ the Government
~~to pay the principal at his discretion~~
~~and to defer the repayment of~~
the principal at ~~the~~ discretion of
the borrower
and which secured to the creditor
a fixed annuity, ~~but that when~~
~~that~~ of £3 for every £100 lent by him;
but when ^{any} the income tax ⁹⁸ was
imposed the annuity was reduced
to £2-18-6. The salary of a judge
is an annual sum payable to him
by the State under the authority of law
and if the State demands from him

~~Does not diminish the quantity~~
of ~~is~~ is not payable until the
expenditure takes place, and if
the property is not expended it
remains undiminished by
the tax - An annual tax upon
the possession of property permits the
owner of it to dispose of the whole
of it at any time before the date
on which the tax is payable and
to receive the full value of it in money
or other property not taxable. But a
tax upon the acquisition of property
~~is necessarily a diminution of the~~
~~amount~~ must be paid ~~by~~
as condition of the acquisition of it.
If the property acquired is money the
enforcement of the payment of the
tax is necessarily a diminution
of the amount of ~~it~~ ^{the money acquired by the taxpayer}. This is clearly
visible in the case of a tax on legacies
~~which when it is made payable by~~
~~the legatee. In that case the legatee~~
~~the executor~~ which reduces instantly

expressly,
a tax, in respect of ~~the particular~~ ~~sum~~
every annual sum so paid to him
the demand of the tax is a demand
of a repayment of so much of the
salary. ~~It is only juggling with~~
~~words~~ To contend that the payment
of the tax is not a repayment of so
much of the salary previously paid
to the judge is ~~an~~ an attempt to
conceal the real operation and
result of the tax under a juggle
~~of words~~ by a verbal juggle.

reduces the amount receivable by the legatee from the ^{estate} executor of the testator. In the case of a tax upon salary the diminution of the amount of salary by the collection of the tax is clearly visible when the tax is deducted from the salary before payment of it to the recipient, but operation and final result of the tax are exactly the same, ~~as a deduction from the salary~~ ~~when the tax is collected~~ ~~by a compulsory repayment of the amount of the tax after receipt of the salary~~ whether the tax is deducted from the salary before payment of it; or is collected by a compulsory repayment of the amount of the tax by the recipient of the salary after receipt of it -

A tax upon the acquisition of property is a condition imposed upon the legal right to acquire and retain the property in respect of the ^{which} tax is levied; and an income tax

Secured by the ~~Parliament of Assam~~
Local Parliament upon the salary of
a judge is the imposition of a
condition upon the judge's
right to receive a salary fixed
and secured to him by an
Act of the Imperial Parliament.
~~But the imposition of a condition~~
~~upon the operation.~~ But a law
of the Local Parliament which
seeks to impose a condition upon
the operation of an act of the Imperial
Parliament is so far repugnant
to the Act of the Imperial Parliament
and is therefore to the extent of that
repugnancy absolutely void and
inoperative under section 2 of
28 & 29 Vict. Chap. 63.

The Constitution of the United States provides that the judges of the supreme court shall at stated times receive ~~a compensation~~ for their services a compensation which shall not be diminished

during their continuance in office.
In the year 1862 an income tax
was imposed on the people of the
United States and was demanded
from the judges of the Supreme
Court in respect of their salaries.
All the judges paid the tax, but ~~the~~
~~several opinions were filed by~~
~~the~~ Chief Justice filed ~~with the~~
~~Clerk of the Court~~ in the office of the
Clerk of the Court an opinion
that the tax ~~is~~ was not payable
by the judges under the Con-
stitution. Some years afterwards
the ~~so~~ matter was brought under
the notice of the Secretary of the Treasury
and he came to the conclusion
that the ~~tax~~ tax was not legally
payable by the judges. The Attorney
General of the United States concurred
in that conclusion and the ^{whole} amount
of taxes paid by the judges in respect
of their salaries from the date of the im-
position of the tax was refunded to them.

There is therefore a concurrence
of opinion on the part of ~~the~~
~~Supreme Chief Justice of the United~~
~~States~~ ~~Justice~~ and the
Attorney General of the United States
Chief Justice Taney, ~~Justice~~
~~Abeckett~~ and Attorney General
Hann of the United States, Mr
Justice Abeckett of the Supreme
Court of Victoria and Professor
Bryers and Sir Robert Peel that
a tax levied on annual
sum payable by the State to an
individual is a diminution
of ~~the~~ such annual sum.

If ~~the~~ imposition of an income tax
~~is~~ upon the salary of a judge is ~~not~~
a ~~diminution~~ of the amount of
by the State which pays the salary is
not a ~~diminution~~ diminution of the
salary. Then it follows that the State
can levy taxation on the salary in
any form without violating the

the provision of the Act of the Imperial
Parliament which protects the salary
of a judge from diminution. The
State could therefore levy a ~~fine~~^{tax}
~~or premium~~ of ten percent ^{upon} the
first year's salary in the form of a
Stamp duty on the judge's com-
mission under a law which
included all appointments to offices
under the Crown. But such a
tax would manifestly be a
diminution of the first year's salary
of the judge; and it would ~~be~~
~~both form and substance~~
therefore be a violation of the
Imperial Act. Such a tax would
be essentially an income tax
levied upon the first year's salary,
and ~~if an income tax, with~~
~~such a tax a paper~~ an annual
repetition of an invalid tax will
not convert it into a valid tax
by a change in its name and in the
form of collecting it.

ARITHMETICAL TABLES.

Numeration Table.

Units.....	1
Tens.....	12
Hundreds.....	123
Thousands.....	1234
Tens of Thousands.....	12,345
Hundreds of Thousands.....	123,456
Millions.....	1,234,567
Tens of Millions.....	12,345,678
Hundreds of Millions.....	123,456,789

Sterling Money Table.

4 Farthings.....	1 Penny..... <i>d.</i>
12 Pence.....	1 Shilling..... <i>s.</i>
2 Shillings.....	1 Florin.
2 Shillings and Sixpence.....	1 Half-Crown.
5 Shillings.....	1 Crown..... <i>cr.</i>
10 Shillings.....	1 Half-Sov.
20 Shillings.....	1 Sov. or 1 Pound..... <i>£</i>
21 Shillings.....	1 Guinea.

Arithmetical Signs.

+	Plus: Sign of Addition.
-	Minus: Sign of Subtraction.
×	Sign of Multiplication.
÷	Sign of Division.
=	Sign of Equality.
:	Sign of Proportion.
√	Sign of Square Root.
∛	Sign of Cube Root.
°	Degree. ' Minute. " Second.
∴	Therefore.

Troy Weight.

For Gold, Silver, and Jewels.

24 Grains.....	1 Pennyweight..... <i>dwt.</i>
20 Pennyweights.....	1 Ounce..... <i>oz.</i>
12 Ounces.....	1 Pound..... <i>lb.</i>

Apothecaries' Weight.

For Mixing Medicines.

20 Grains.....	1 Scruple..... <i>scr.</i>
3 Scruples.....	1 Dram..... <i>dr.</i>
8 Drams.....	1 Ounce..... <i>oz.</i>
12 Ounces.....	1 Pound..... <i>lb.</i>

Avoirdupois Weight.

For all Goods except Gold, Silver, and Jewels.

16 Drams.....	1 Ounce..... <i>oz.</i>
16 Ounces.....	1 Pound..... <i>lb.</i>
14 Pounds.....	1 Stone..... <i>st.</i>
28 Pounds.....	1 Quarter..... <i>qr.</i>
4 Quarters.....	1 Hundredweight..... <i>cwt.</i>
20 Cwts.....	1 Ton..... <i>ton</i>

Hay and Straw Weight.

36 lbs. Straw.....	1 Truss.
56 lbs. Old Hay.....	1 Truss.
60 lbs. New Hay.....	1 Truss.
36 Trusses.....	1 Load.

Long or Lineal Measure.

12 Lines.....	1 inch..... <i>in.</i>
12 Inches.....	1 Foot..... <i>ft.</i>
3 Feet.....	1 Yard..... <i>yd.</i>
2 Yards.....	1 Fathom..... <i>f.</i>
5½ Yards.....	1 Pole.
40 Poles.....	1 Furlong..... <i>fur.</i>
8 Furlongs or 1760 Yards.....	1 Mile.

Cloth Measure.

2½ Inches.....	1 Nail.
4 Nails.....	1 Quarter of a Yard.
4 Quarters.....	1 Yard.

Solid or Cubic Measure.

1728 Cubic Inches.....	1 Cubic Foot.
27 Cubic Feet.....	1 Cubic Yard.
24½ Cubic Feet.....	1 Solid Perch Mason's Work.
12½ Cubic Feet.....	1 Solid Perch Brickwork.

Imperial Heaped Measure.

Lbs. Avoird. of Water.

8 Gallons.....	1 Bushel.....= 80
3 Bushels.....	1 Sack.....= 240
12 Sacks.....	1 Chaldron.....= 2880

Imperial Dry Measure.

Avoird. of Water. lb. oz.

2 Glasses.....	1 Naggin = 0 5
4 Naggins.....	1 Pint.... = 1 4
2 Pints.....	1 Quart.. = 2 8
4 Quarts.....	1 Gallon. = 10 0
2 Gallons.....	1 Peck... = 20 0
4 Pecks.....	1 Bushel. = 80 0
8 Bushels.....	1 Quarter = 640 0

Square Measure.

144 Square Inches.....	1 Square Foot.
9 Square Feet.....	1 Square Yard.
30½ Square Yards.....	1 Square Pole.
40 Square Poles.....	1 Rood.
4 Roods.....	1 Acre.

Table of Motion.

60" Seconds.....	1 Minute.
60' Minutes.....	1 Degree.
30° Degrees.....	1 Sign.
12s Signs, or 360°.....	The Circle of the Earth.

Table of Time.

60 Seconds.....	1 Minute.
60 Minutes.....	1 Hour.
24 Hours.....	1 Day.
7 Days.....	1 Week.
4 Weeks.....	1 Month.
365 Days.....	1 Year.
366 Days.....	1 Leap Year.
52 Weeks.....	1 Year.
12 Calendar or 13 Lunar Months.....	1 Year.

Days in the Month.

Thirty days hath September,
April, June, and November,
All the rest have thirty-one,
Excepting February alone,
Which has but twenty-eight days clear,
And twenty-nine in each leap year.

MULTIPLICATION TABLE.

2	3	4	5	6	7	8	9	10	11	12
TIMES	TIMES	TIMES	TIMES	TIMES	TIMES	TIMES	TIMES	TIMES	TIMES	TIMES
1 are 2	1 are 3	1 are 4	1 are 5	1 are 6	1 are 7	1 are 8	1 are 9	1 are 10	1 are 11	1 are 12
2 — 4	2 — 6	2 — 8	2 — 10	2 — 12	2 — 14	2 — 16	2 — 18	2 — 20	2 — 22	2 — 24
3 — 6	3 — 9	3 — 12	3 — 15	3 — 18	3 — 21	3 — 24	3 — 27	3 — 30	3 — 33	3 — 36
4 — 8	4 — 12	4 — 16	4 — 20	4 — 24	4 — 28	4 — 32	4 — 36	4 — 40	4 — 44	4 — 48
5 — 10	5 — 15	5 — 20	5 — 25	5 — 30	5 — 35	5 — 40	5 — 45	5 — 50	5 — 55	5 — 60
6 — 12	6 — 18	6 — 24	6 — 30	6 — 36	6 — 42	6 — 48	6 — 54	6 — 60	6 — 66	6 — 72
7 — 14	7 — 21	7 — 28	7 — 35	7 — 42	7 — 49	7 — 56	7 — 63	7 — 70	7 — 77	7 — 84
8 — 16	8 — 24	8 — 32	8 — 40	8 — 48	8 — 56	8 — 64	8 — 72	8 — 80	8 — 88	8 — 96
9 — 18	9 — 27	9 — 36	9 — 45	9 — 54	9 — 63	9 — 72	9 — 81	9 — 90	9 — 99	9 — 108
10 — 20	10 — 30	10 — 40	10 — 50	10 — 60	10 — 70	10 — 80	10 — 90	10 — 100	10 — 110	10 — 120
11 — 22	11 — 33	11 — 44	11 — 55	11 — 66	11 — 77	11 — 88	11 — 99	11 — 110	11 — 121	11 — 132
12 — 24	12 — 36	12 — 48	12 — 60	12 — 72	12 — 84	12 — 96	12 — 108	12 — 120	12 — 132	12 — 144